

SENATE BILL 1835
By Herron

AN ACT to amend Tennessee Code Annotated, Title 67, Chapter 6, relative to sales and use taxation.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

SECTION 1. Tennessee Code Annotated, Section 67-6-102(50), is amended by designating the existing language as subdivision (A) and by adding the following language as a new subdivision (B):

(B) "Retail sale" or "sale at retail" includes any sale of tangible personal property outside the state for delivery inside the state. Any out-of-state retailer making such sale for delivery in the state shall collect and remit the tax levied in this chapter in the manner provided in this chapter.

SECTION 2. This act shall take effect July 1, 2005, the public welfare requiring it.